

Account Number	Return Year
----------------	-------------

A. Use Tax on Sales and Rentals

B. Sales Tax

	3%	4%	5%	4%
1. Gross sales (including sales by out-of-state vendors subject to use tax).....	1.		1.	
2. Rentals of tangible property and/or accommodations.....	2.		2.	
3. Communication services	3.		3.	
4. Add lines 1, 2, and 3	4.		4.	
ALLOWABLE DEDUCTIONS				
5a. Resale	5a.		5a.	
b. Industrial processing or agricultural producing.....	b.		b.	
c. Interstate commerce.....	c.		c.	
d. Exempt services	d.		d.	
e. Sales on which tax was paid to Secretary of State	e.		e.	
f. Food for human/home consumption	f.		f.	
g. Bad debts	g.		g.	
h. Michigan motor fuel or diesel fuel tax	h.		h.	
i. Other. Identify:.....	i.		i.	
j. Tax included in gross sales (line 1)	j.		j.	
k. Total allowable deductions. Add lines 5a - 5j	k.		k.	
6. Taxable balance. Subtract line 5k from line 4	6.		6.	
7. Tax. Multiply line 6 by the rate given	7.	x .06	7.	x .06
8. Gross tax due by rate before discount	8.		8.	
9. Tax collected in excess of line 8.....	9.		9.	
10. Add lines 8 and 9.....	10.		10.	
11. Total discounts allowed.....	11.		11.	
12. Total tax due. Subtract line 11 from line 10	12.		12.	
13. Tax payments made in current year (after discounts).....	13.		13.	

14. Enter your purchases taxable at the 6% rate 14a. _____ x .06 = 14b. _____

15. Tax payments made in the current year 15. _____

16. Gross Michigan payroll and other taxable compensation for the year	16. _____	
17. Number of W-2s enclosed with this annual return 17. _____		
18. Total Michigan income tax withheld per W-2s	18. _____	
19. Total Michigan income tax withholding paid during current tax year	19. _____	

20. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 14b and 18	20.	
21. Total sales, use and withholding taxes paid during current tax year. Add lines 13A and B (both rate columns), 15 and 19	21.	
22. If line 21 is greater than line 20, enter overpayment	22.	
23. Amount of line 22 to be credited to your account. Treasury will notify you when your credit is verified and available.....	23.	
24. Amount of line 22 to be refunded to you	24.	
25. If line 21 is less than line 20, enter balance due	25.	
26. If this return is filed late, enter penalty and interest. (See instructions.)	26.	
27. TOTAL PAYMENT DUE. Add lines 25 and 26. Make checks payable to the State of Michigan	27.	

www.michigan.gov/treasury